

## **IRS Employees' Safety and Security While Working at Taxpayers' Facilities**

### **Safety**

A significant number of IRS employees work away from their offices, including at a taxpayer or their representative's facility. In order to ensure their safety and security while working offsite, IRS has developed a safety program that includes specific guidance to follow. The highlights of the program are as follows:

- Employees are being asked to become familiar with the occupant emergency plan for the building they are working at by asking specific questions, a checklist was developed for this purpose. [Click here for the Checklist](#)
- Employees are being encouraged to notify building tenants of any safety hazard they encounter and asking them to resolve them;
- Employees are being asked to be more aware of their surroundings, including emergency exits;
- Employees are being advised that they should follow instructions of a building manager or building security in case of an emergency or evacuation;
- IRS will Implement a communications strategy to work with taxpayer organizations such as Tax Executive Institute (TEI), American Institute for Certified Public Accountants (AICPA), and others so they can support IRS's effort to ensure their employees are safe when working offsite; and
- Employees will be issued a pocket card with important information on safety and security.

### **Privacy Issues**

Some building owners and tenants have increased their security and screening of personnel entering their premises and placed stringent requirement for anyone working or visiting them. This has resulted in some IRS employees being asked to provide private personal information or a second identification to be granted access. While we understand the necessity of such a process, we believe it can have a negative impact on tax administration. IRS has issued specific guidance to employees relative to this matter. They are as follows:

- After employees properly identify themselves and display their government issued identification they cannot be required to provide private personal information to be allowed access into a building;
- If required to enter a premise, IRS employees will provide their unique identifier number, office address, office telephone number, and manager's name and telephone number;
- IRS will not allow third parties or taxpayers to conduct a background investigation on an employee in order to allow them unrestricted access to a facility but can confirm that they conducted one if the unique situation requires it;
- IRS employees will not give up control of their government issued identification or allow it to be copied as this violates Federal law; and

- IRS employees can invoke their authority to move an examination from an on-site to the local IRS office if the taxpayer or building manager insist they provide personal information or subject themselves to a background investigation before being allowed access into their premise.

### **Inspection or Disclosure**

IRS employees are finding that building security procedures at some buildings require that they allow inspection of their handbags or briefcases before they are allowed access. This has raised some concerns about improper disclosure to a third party. IRS has issued guidance to employees to prevent an unauthorized inspection. They are as follows:

- Sensitive information should be packaged appropriately to prevent the contents from being routinely viewed during an inspection;
- If a visual inspection of the contents of a briefcase or other type of bag could result in an unauthorized inspection of sensitive data, the employee will advise the person conducting the inspection of this and ask that they only do a hand check; and
- Employee will report any incident where an unauthorized inspection occurs.